

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

AUDIT REPORT

OF

CLERK OF THE CIRCUIT COURT

DECATUR COUNTY, INDIANA

January 1, 2005 to December 31, 2005



FILED

12/15/2006

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk	Tami D. Wenning	01-01-04 to 12-31-07
President of the County Council	Ernest J. Gauck	01-01-05 to 12-31-06
President of the Board of County Commissioners	Charles Buell Jerome Buening	01-01-05 to 12-31-05 01-01-06 to 12-31-06



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF DECATUR COUNTY

We have audited the records of the Clerk of the Circuit Court for the period from January 1, 2005 to December 31, 2005, and certify that the records and accountability for cash and other assets are satisfactory to the best of our knowledge and belief, except as stated in the Audit Result and Comment. The financial transactions of this office are reflected in the Annual Report of Decatur County for the year 2005.

STATE BOARD OF ACCOUNTS

October 31, 2006

CLERK OF THE CIRCUIT COURT
DECATUR COUNTY
AUDIT RESULT AND COMMENT

RECONCILIATION OF SUBSIDIARY LEDGERS

As noted in the prior audit, the Clerk of the Circuit Court's Trust register detail does not agree with the balance of Trust per the Clerk's Cash Book. The balance of Trust in the Cash Book is \$266.50 cash short. Posting errors were not discovered in a timely manner because reconcilements were not made between the subsidiary ledgers and the control account.

At all times, the manual and computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for Clerks of the Circuit Court, Chapter 8)

CLERK OF THE CIRCUIT COURT
DECATUR COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 31, 2006, with Tami D. Wenning, Clerk; and Jerome Buening, President of the Board of County Commissioners. The officials concurred with our audit finding.